

Independent Auditor's Review Report on the Un-audited Consolidated Financial Results of TRISHAKTI INDUSTRIES LIMITED for the Quarter and Nine-Month period ended 31st December, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 To

The Board of Directors of

TRISHAKTI INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results ("the Statement") of TRISHAKTI INDUSTRIES LIMITED (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the Quarter and Nine Month period ended 31st December, 2023 being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Holding Company was originally incorporated with the name TRISHAKTI ELECTRONICS & INDUSTRIES LTD. The name of the Holding company was changed to TRISHAKTI INDUSTRIES LIMITED with effect from the TWENTY- SECOND day of AUGUST TWO THOUSAND TWENTY- THREE by the Order of The Registrar of Companies, ROC Kolkata.
3. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
4. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independent Auditors Report on Review of unaudited Consolidated Financial Results of TRISHAKTI INDUSTRIES LIMITED for the Quarter and Nine Month period ended 31st December, 2023-Page 1 of 2



5. Based on our review as aforesaid and on consideration of the review report of the subsidiary company's auditor referred to in paragraph 6 here-under, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying statement includes the unaudited interim financial statement and other financial information of its lone subsidiary with total turnover of Rs 959.08 Lakhs and 1661.35 Lakhs; total net profit after tax and total comprehensive income of Rs. 4.72 Lakhs and Rs 2.55 Lakhs for the quarter and the nine-month period ended 31st December, 2023, respectively, which have been reviewed by their Independent Auditor.
6. The Independent Auditors Report on Review of the unaudited interim financial statement and other financial information of the subsidiary has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the subsidiary is based solely on the report of the subsidiary company's auditor.
7. Our conclusion on the Statement in respect of the aforesaid matters is not modified with respect to our reliance on the work done and the report of the subsidiary company's auditor and the financial information certified by the management.

UDIN : 24058108 BKFUKG 9359

Date : 20th JANUARY 2024

Place : Kolkata

For G. BASU & CO.
Chartered Accountants
R. No.-301174E

Satyapriya Bandyopadhyay
Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

TRISHAKTI INDUSTRIES LIMITED
(Formerly known as TRISHAKTI ELECTRONICS AND INDUSTRIES LIMITED)
GODREJ GENESIS, SALT LAKE CITY, SECTOR-V 10TH FLOOR, UNIT NO-1007, KOLKATA -700091
CIN : L31909WB1985PLC039462
PHONE NO : +91 33 40050473
WEBSITE : www.trishakti.com

Statement of unaudited Consolidated Financial Results for the quarter and nine months ended 31 Dec 2023

PART I

(Rs in lacs, except as otherwise stated)

Sl. No.	Particulars	Quarter ended			Nine month ended		Year ended
		31st Dec 2023	30th Sept 2023	31st Dec 2022	31st Dec 2023	31st Dec 2022	31st March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	3,232.60	3,643.20	499.44	7,877.71	1,643.72	2,143.16
2	Other Income	66.11	168.01	13.32	234.13	12.57	25.89
3	Total Revenue (1+2)	3,298.71	3,811.20	512.75	8,111.84	1,656.30	2,169.05
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	3,016.08	3,708.19	407.16	7,573.78	1,530.21	1,937.37
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	162.77	(111.95)	(15.64)	111.85	(137.32)	(152.96)
	d) Employee benefit expenses	22.25	19.77	21.41	62.11	59.23	80.64
	e) Finance Cost	4.48	3.84	3.99	9.85	4.73	8.72
	f) Depreciation & Amortisation expenses	11.80	9.76	7.80	27.00	20.41	28.21
	g) Other expenses	40.57	179.84	97.92	263.86	102.37	200.29
	Total expenses	3,257.94	3,809.45	522.64	8,048.44	1,579.63	2,102.27
5	Profit before exceptional items and tax (3-4)	40.77	1.76	(9.89)	63.40	76.66	66.78
6	Exceptional item	-	-	-	-	-	-
7	Profit before tax (5-6)	40.77	1.76	(9.89)	63.40	76.66	66.78
8	Tax Expenses						
	(a) Current Tax	15.00	(6.50)	(2.00)	15.00	18.00	16.00
	(b) Deferred Tax	-	-	-	-	-	(2.77)
	Total tax expenses	15.00	(6.50)	(2.00)	15.00	18.00	13.23
9	Profit for the period/ year (7-8)	25.77	8.26	(7.89)	48.40	58.66	53.55
	Attributable to						
	Owners of the parent	25.49	9.09	(7.54)	48.24	57.60	53.41
	Non Controlling Interest	0.29	(0.83)	(0.35)	0.16	1.06	0.14
10	Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to Profit & Loss						
	Fair value changes of Non-current Investment (net of)						
	Attributable to						
	Owners of the parent	3.62	6.39	76.13	(1.79)	21.57	20.68
	Non Controlling Interest	-	-	-	-	-	-
11	Total Comprehensive Income (after tax) (9+10)	29.39	14.66	68.24	46.61	80.23	74.23
	Attributable to						
	Owners of the parent	29.12	15.48	68.59	46.46	79.17	74.09
	Non Controlling Interest	0.29	(0.83)	(0.35)	0.16	1.06	0.14
12	Paid up Equity Share Capital - Face Value Rs. 10/- each	298.68	298.68	298.68	298.68	298.68	298.68
13	Other equity						746.12
14	Earning per share of Rs. 10/- each (Not Annualised)						
	Basic (Rupees)	0.87	0.28	(0.27)	1.63	1.97	1.80
	Diluted (Rupees)	0.87	0.28	(0.27)	1.63	1.97	1.80

Notes: As per "Annexure A" attached

In terms of our report of even date

For G. BASU & CO.
Chartered Accountants
R. No.-301174E

Satyapriya Bandyopadhyay
Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

UDIN: 24058108 BKF WKS 9359

Place: Kolkata

Dated: 20th January, 2024

TRISHAKTI INDUSTRIES LIMITED

S. J. S.
Director

TRISHAKTI INDUSTRIES LIMITED
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Statement of unaudited Consolidated segment wise Revenue, Result, Assets and liabilities for the quarter and nine months ended 31st Dec 2023

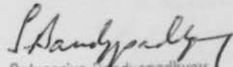
(Rs in lacs, except as otherwise stated)

Particulars	Quarter ended			Nine month ended		Year ended
	31st Dec 2023	30th Sept 2023	31st Dec 2022	31st Dec 2023	31st Dec 2022	31st March 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a. Equity, Stock etc	3,235.42	3,723.21	382.10	7,910.96	1,427.24	1,809.34
b. Commission Business	64.62	82.65	132.07	196.85	225.20	357.27
c. Unallocable	-1.33	5.35	(1.41)	4.02	3.85	2.44
Total	3,298.72	3,811.21	512.76	8,111.84	1,656.29	2,169.05
Less: Inter segment revenue						
Total Revenue	3,298.72	3,811.21	512.76	8,111.84	1,656.29	2,169.05
2. Segment Results						
a. Equity, Stock etc	22.30	(56.25)	(92.70)	(18.48)	(18.45)	(111.15)
b. Commission Business	50.97	76.46	131.90	158.73	163.67	295.57
Total segment profits before interest, tax and exceptional items	73.27	20.21	39.20	140.25	145.22	184.42
Less: i) Finance Cost	4.47	3.84	4.00	9.85	4.73	8.73
ii) Other unallocable expenditure, Net of Income	28.02	14.61	45.08	67.00	63.83	108.91
Profit/(loss) from continuing operations before tax and exceptional items	40.77	1.76	(9.88)	63.40	76.66	66.78
Exception item						
Profit/(loss) from continuing operations before tax	40.77	1.76	(9.88)	63.40	76.66	66.78
3. Segment Assets						
a. Finance Business	872.17	802.86	953.04	872.17	953.24	511.91
b. Commission Business	331.17	333.02	79.46	331.17	79.46	174.40
c. Unallocable	219.85	214.83	142.38	219.85	142.38	470.28
Total Segment Assets (A)	1,423.19	1,350.71	1,174.88	1,423.19	1,175.08	1,156.59
4. Segment Liabilities						
a. Finance Business	41.44	62.11	-	41.44	-	-
b. Commission Business						
c. Unallocable	284.10	220.34	86.85	284.10	87.10	105.54
Total Segment Liabilities (B)	325.54	282.45	86.84	325.54	87.10	105.54
Capital Employed (A-B)	1,097.65	1,068.26	1,088.03	1,097.65	1,087.98	1,051.05

Notes: As per "Annexure A" attached

In terms of our report of even date

For G. BASU & CO.
Chartered Accountants
R. No.-301174E


Satyapriya Bandyopadhyay
Partner

(M. No.-058108)

UDIN: 240258108

BKF WKS 9359

Place: Kolkata

Dated: 20th January, 2024

TRISHAKTI INDUSTRIES LIMITED



Director

TRISHAKTI INDUSTRIES LIMITED
(Formerly known as TRISHAKTI ELECTRONICS AND INDUSTRIES LIMITED)
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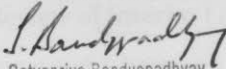
Annexure-A

Notes to and forming part of the Statement of Consolidated Unaudited financial results for the quarter and nine months ended 31st Dec 2023:

1. The above consolidated financial results of the holding company & subsidiary company were reviewed by the Audit Committee and thereafter the Board of Directors has approved the above results at their respective meetings held on 20th January, 2024.
2. In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015, a limited review of the consolidated annual financial results for the quarter and nine months ended 31st Dec 2023 has been carried out by the Statutory auditors. The statutory auditors have expressed an unmodified audit conclusion.
3. These financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereof.
4. The face value of the Equity Shares has been split to Rs. 2/- per share from the original face value of Rs. 10/- per share, w.e.f 16th January, 2024.
5. The Figures for the previous periods/year are re-classified/re-arranged/regrouped wherever necessary to conform to the current period/years classification.

In terms of our report of even date

For G. BASU & CO.
Chartered Accountants
R. No.-301174E


Satyapriya Bandyopadhyay
Partner
(M. No.-058108)

UDIN: 24058108 BKF WKS 9859

Place: Kolkata
Dated: 20th January, 2024

TRISHAKTI INDUSTRIES LIMITED


Director